



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 31, 2012

Tracy C. Pyles, Jr.
Board Chairman
P.O. Box 774
Churchville, VA 24421

County of Augusta

Dear Mr. Pyles:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the year ended June 30, 2012. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the Treasurer, Commissioner of the Revenue, and Sheriff complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds, except as follows.

The Sheriff did not comply with state laws and regulations as described below.

Properly Charge for Sheriff's Fees

The Sheriff does not charge the \$75 for process and service fees for serving out of state papers as required by Section 17.1- 272 of the Code of Virginia; but charges only \$50. During the audit period, the Sheriff undercharged the process and service fees in 24 instances, resulting in \$600 of lost revenue to the Commonwealth. The Sheriff should charge the correct process and service fees for serving out of state papers.

Tracy C. Pyles, Jr., Board Chairman
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We discussed this comment with the Sheriff on August 31, 2012 and we acknowledge the cooperation extended to us during this review.

Sincerely,

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: Patrick J. Coffield, County Administrator
Richard T. Homes, Treasurer
W. Jean Shrewsbury, Commissioner of the Revenue
Randall D. Fisher, Sheriff